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etching the mask layer using the resist pattern as a mask to form a mask pattern;  
etching the soluble thin film and the film to be processed using the mask pattern as at  
least a portion of a mask; and  
dissolving the etched soluble thin film in the dissolving liquid, thereby lifting off the  
mask pattern from the film to be processed.

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21. (Amended) A method of manufacturing a semiconductor device, comprising:  
forming a soluble thin film by distributing and baking a coating solution on a film to be  
processed which is formed on a semiconductor substrate, wherein the soluble thin film is soluble  
in a dissolving liquid;  
forming a mask layer on the soluble thin film;  
forming an antireflection film on the mask layer;  
forming a resist pattern on the antireflection film;  
etching the antireflection film and the mask layer using the resist pattern as a mask to  
form a mask pattern;  
etching the soluble thin film and the film to be processed using the mask pattern as at  
least a portion of a mask; and  
dissolving the etched soluble thin film in the dissolving liquid, thereby lifting off the  
mask pattern from the film to be processed.

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#### REMARKS

In this Amendment, Applicants amend claims 1 and 21 to more appropriately define the invention. In accordance with the requirements of 37 C.F.R. § 1.121(c)(1), Applicants provide a marked-up version of the amended claims in an attached Appendix designated "Version of